

Date-wise Lesson Plan: Cost Accounting (B.Com V - Sem)

Rajiv Gandhi Science and Commerce College, Narwana

Duration: 1 September 2025 - 31 December 2025 (Monday to Thursday)

Course Code: B23-COM-501

Includes tutorial tests after each unit. Continuous Mon-Thu plan (no public holidays excluded).

Date	Day	Unit/Topic	Topic Details	Learning Outcomes	Teaching Method / Assessment
01-09-2025	Monday	Unit I	Cost Accounting: Nature, scope, principles, functions, methods and techniques; advantages and limitations; Installation of costing system; Role of cost accountant; Elements of cost; Cost concepts and classification.	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
02-09-2025	Tuesday	Unit I		Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. /

				Class participation/short exercises
03-09-2025	Wednesday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
04-09-2025	Thursday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
08-09-2025	Monday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
09-09-2025	Tuesday	Unit I	Understand and apply	Lecture with examples, discussion,

			concepts of I.	blackboard/ PowerPoint and problem solving. / Class participation/short exercises
10-09-2025	Wednesday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
11-09-2025	Thursday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
15-09-2025	Monday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation

				n/short exercises
16-09-2025	Tuesday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participatio n/short exercises
17-09-2025	Wednesday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participatio n/short exercises
18-09-2025	Thursday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participatio n/short exercises
22-09-2025	Monday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint

				and problem solving. / Class participation/short exercises
23-09-2025	Tuesday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
24-09-2025	Wednesday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
25-09-2025	Thursday	Unit I	Understand and apply concepts of I.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises

29-09-2025	Monday	Unit I - Tutorial/Tes t	Unit test/tutorial covering all topics of the unit.	Assess understandi ng and problem-sol ving on the unit.	Class test / Quiz / Assignment / Internal test (Suggested weight: 10-15 marks)
30-09-2025	Tuesday	Unit II	Accounting for Material and Labour: Material planning and purchasing; Storage and issue of material; Pricing of material issues; Material control: concepts, objectives and techniques; Treatment of material losses; Labour cost: composition and control procedure; Concept and treatment of labour turnover; Idle time; Overtime and fringe benefits;	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participatio n/short exercises

Methods of
wage
payment:
Time and
piece rate;
Incentive
schemes.

01-10-2025	Wednesday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
02-10-2025	Thursday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
06-10-2025	Monday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises

07-10-2025	Tuesday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
08-10-2025	Wednesday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
09-10-2025	Thursday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
13-10-2025	Monday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class

				participation/short exercises
14-10-2025	Tuesday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
15-10-2025	Wednesday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
16-10-2025	Thursday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
20-10-2025	Monday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/

				PowerPoint and problem solving. / Class participation/short exercises
21-10-2025	Tuesday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
22-10-2025	Wednesday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
23-10-2025	Thursday	Unit II	Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises

27-10-2025	Monday	Unit II		Understand and apply concepts of II.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
28-10-2025	Tuesday	Unit II - Tutorial/ Test	Unit test/tutorial covering all topics of the unit.	Assess understanding and problem-solving on the unit.	Class test / Quiz / Assignment / Internal test (Suggested weight: 10-15 marks)
29-10-2025	Wednesday	Unit III	Overheads: Meaning, classification, allocation, apportionment and absorption of overheads; Under and over absorption of overheads; Unit costing; Job and Batch costing.	Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
30-10-2025	Thursday	Unit III		Understand and apply	Lecture with examples, discussion,

			concepts of III.	blackboard/ PowerPoint and problem solving. / Class participation/ short exercises
03-11-2025	Monday	Unit III	Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/ short exercises
04-11-2025	Tuesday	Unit III	Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/ short exercises
05-11-2025	Wednesday	Unit III	Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation

				n/short exercises
06-11-2025	Thursday	Unit III	Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
10-11-2025	Monday	Unit III	Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
11-11-2025	Tuesday	Unit III	Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
12-11-2025	Wednesday	Unit III	Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint

				and problem solving. / Class participation/short exercises
13-11-2025	Thursday	Unit III	Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
17-11-2025	Monday	Unit III	Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
18-11-2025	Tuesday	Unit III	Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises

19-11-2025	Wednesday	Unit III		Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
20-11-2025	Thursday	Unit III		Understand and apply concepts of III.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
24-11-2025	Monday	Unit III - Tutorial/ Test	Unit test/tutorial covering all topics of the unit.	Assess understanding and problem-solving on the unit.	Class test / Quiz / Assignment / Internal test (Suggested weight: 10-15 marks)
25-11-2025	Tuesday	Unit IV	Methods of Costing: Contract costing; Process costing (process losses, joint and by-products	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation

); Service costing (only transport); Cost control and Cost Reduction.	n/short exercises
26-11-2025	Wednesday	Unit IV	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
27-11-2025	Thursday	Unit IV	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
01-12-2025	Monday	Unit IV	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises

02-12-2025	Tuesday	Unit IV	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
03-12-2025	Wednesday	Unit IV	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
04-12-2025	Thursday	Unit IV	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
08-12-2025	Monday	Unit IV	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class

				participation/short exercises
09-12-2025	Tuesday	Unit IV	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
10-12-2025	Wednesday	Unit IV	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
11-12-2025	Thursday	Unit IV	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
15-12-2025	Monday	Unit IV	Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/

					PowerPoint and problem solving. / Class participation/short exercises
16-12-2025	Tuesday	Unit IV		Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
17-12-2025	Wednesday	Unit IV		Understand and apply concepts of IV.	Lecture with examples, discussion, blackboard/ PowerPoint and problem solving. / Class participation/short exercises
18-12-2025	Thursday	Unit IV - Tutorial/ Test	Unit test/tutorial covering all topics of the unit.	Assess understanding and problem-solving on the unit.	Class test / Quiz / Assignment / Internal test (Suggested weight: 10-15 marks)

Designation: Lecturer in Commerce

College: Rajiv Gandhi Science and Commerce College, Narwana